RNI No. MAHBIL/2009/40123

सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग पाच-अ

वर्ष ५, अंक १३] गुरुवार, डिसेंबर १९, २०१९/अग्रहायण २८, शके १९४१ [पृष्ठे १३, किंमत : रुपये ३६.००

असाधारण क्रमांक ३७

प्राधिकृत प्रकाशन

महाराष्ट्र विधानसभेत व महाराष्ट्र विधानपरिषदेत सादर केलेली विधेयके (इंग्रजी अनुवाद).

MAHARASHTRA LEGISLATURE SECRETARIAT

The following Bill was introduced in the Maharashtra Legislative Assembly on the **19th December, 2019** is published under Rule **117** of the Maharashtra Legislative Assembly Rules.

L. A. BILL No. XLVII OF 2019.

A BILL

further to amend the Maharashtra Goods and Services Tax Act, 2017.

Mah. XLIII of 2017.

WHEREAS it is expedient further to amend the Maharashtra Goods and Services Tax Act, 2017, for the purposes hereinafter appearing; it is hereby enacted in the Seventieth Year of the Republic of India as follows :-

Short title and commencement.

1. *(1)* This Act may be called the Maharashtra Goods and Services Tax (Amendment) Act, 2019.

(2) It shall come into force on the 1st January 2020.

Amendment of section 2 of Mah. XLIII of 2017.

2. In section 2 of the Maharashtra Goods and Services Tax Act, 2017 (hereinafter referred to as "the principal Act"), in clause *(4)*, after the words "the Appellate Authority for Advance Ruling," the words "the National Appellate Authority for Advance Ruling," shall be inserted. Mah. XLIII of 2017.

Amendment of section 10 of Mah. XLIII of 2017.

3. In section 10 of the principal Act,—

(a) in sub-section (*1*), after the second proviso, the following *Explanation* shall be inserted, namely:—

"*Explanation.*—For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in the State.";

(b) in sub-section (*2*),—

(i) in clause *(d)*, the word "and" occurring at the end shall be deleted;

(ii) in clause (*e*), for the word "Council:", the words "Council; and" shall be substituted;

(iii) after clause (*e*), the following clause shall be inserted namely:—

"*(f)* he is neither a casual taxable person nor a non-resident taxable person:";

(c) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"*(2A)* Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections *(3)* and *(4)* of section 9, a registered person, not eligible to opt to pay tax under sub-section *(1)* and sub-section *(2)*, whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section *(1)* of section 9, an amount of tax calculated at such rate as may be prescribed, but not exceeding three per cent. of the turnover in State, if he is not,—

(a) engaged in making any supply of goods or services which are not leviable to tax under this Act;

(b) engaged in making any inter-State outward supplies of goods or services;

(c) engaged in making any supply of goods or services through an electronic commerce operator who is required to collect tax at source under section 52;

(d) a manufacturer of such goods or supplier of such services as may be notified by the Government on the recommendations of the Council; and

(e) a casual taxable person or a non-resident taxable person:

Provided that, where more than one registered person are having the same Permanent Account Number issued under the Income-tax Act, 1961, the registered person shall not be eligible to opt for the scheme under this sub-section unless all such registered persons opt to pay tax under this sub-section.";

43 of 1961.

(d) in sub-section *(3)*, after the words, brackets and figure "under sub-section *(1)*" at both the places where they occur, the words, brackets, figure and letter "or sub-section (*2A*), as the case may be," shall be inserted;

(e) in sub-section *(4)*, after the words, brackets and figure " of sub-section *(1)*", the words, brackets, figure and letter "or, as the case may be, sub-section *(2A)*" shall be inserted;

(f) in sub-section *(5)*, after the words, brackets and figure "under sub-section *(1)*" the words, brackets, figure and letter "or sub-section *(2A)*, as the case may be," shall be inserted;

(g) after sub-section *(5)*, the following *Explanations* shall be inserted, namely :—

"Explanation 1.—For the purposes of computing aggregate turnover of a person for determining his eligibility to pay tax under this section, the expression "aggregate turnover" shall include the value of supplies made by such person from the 1st day of April of financial year upto the date when he becomes liable for registration under this Act, but shall not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

Explanation 2.—For the purposes of determining the tax payable by a person under this section, the expression "turnover in State" shall not include the value of following supplies, namely:—

(i) supplies from the first day of April of a financial year upto the date when such person becomes liable for registration under this Act; and

(ii) exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.".

4. In section 22 of the principal Act, in sub-section (*1*), after the second proviso, the following shall be inserted, namely :— Amendment of section 22 of Mah. XLIII of 2017.

"Provided also that, the Government may, on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.

Explanation.—For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.".

Amendment of section 25 of Mah. XLIII of 2017.

5. In section 25 of the principal Act, after sub-section (*6*), the following sub-sections shall be inserted, namely :—

"*(6A)* Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed :

Provided that, if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe :

Provided further that, in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.

(*6B*) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification :

Provided that, if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(*6C*) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorized signatory and such other class of persons, in such manner, as the Government may, on the recommendations of the Council, specify in the said notification :

Provided that, where such person or class of persons have not been assigned the Aadhaar number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(*6D*) The provisions of sub-section (*6A*) or sub-section (*6B*) or sub-section (*6C*) shall not apply to such person or class of persons or part of the State, as the Government may, on the recommendations of the Council, specify by notification.

Explanation.–For the purposes of this section, the expression " Aadhaar number " shall have the same meaning as assigned to it in clause (*a*) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016.". 18 of 2016.

Insertion of new section 31A in Mah. XLIII of 2017.

6. After section 31 of the principal Act, the following section shall be inserted, namely :–

Facility of digital payment to recipient.

" 31A. The Government may, on the recommendations of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed.".

Amendment of section 39 of Mah. XLIII of 2017.

7. In section 39 of the principal Act,–

(*a*) for sub-sections (*1*) and (*2*), the following sub-sections shall be substituted, namely :–

"(*1*) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed :

Provided that, the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.

(*2*) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed." ;

(*b*) for sub-section (*7*), the following sub-section shall be substituted, namely :–

"(*7*) Every registered person who is required to furnish a return under sub-section (*1*), other than the person referred to in the proviso thereto, or sub-section (*3*) or sub-section (*5*), shall pay to the Government the tax due as per such return not later than be the last date on which he is required to furnish such return :

Provided that, every registered person furnishing return under the proviso to sub-section (*1*) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed :

Provided further that, every registered person furnishing return under sub-section (*2*) shall pay to the Government the tax due taking into account turnover in the State, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.".

Amendment of section 44 of Mah. XLIII of 2017.

8. In section 44 of the principal Act, in sub-section (*1*), the following provisos shall be inserted, namely :–

"Provided that, the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein :

Provided further that, any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.".

Amendment of section 49 of Mah. XLIII of 2017.

9. In section 49 of the principal Act, after sub-section (*9*), the following sub-sections shall be inserted, namely :–

"(*10*) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger

for integrated tax, Central tax, State tax or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.

(*11*) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (*1*).".

Amendment of section 50 of Mah. XLIII of 2017.

10. In section 50 of the principal Act, in sub-section (*1*), the following proviso shall be inserted, namely :–

" Provided that, the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.".

Amendment of section 52 of Mah. XLIII of 2017.

11. In section 52 of the principal Act,–

(a) in sub-section *(4),* the following provisos shall be inserted, namely :—

" Provided that, the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the statement for such class of registered persons as may be specified therein :

Provided further that, any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner. " ;

(b) in sub-section *(5),* the following provisos shall be inserted, namely :—

" Provided that, the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein :

Provided further that, any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner. ".

Insertion of new section 53A in Mah. XLIII of 2017.

12. After section 53 of the principal Act, the following section shall be inserted, namely :—

Transfer of certain amounts.

" **53A.** Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the Central Goods and Services Tax Act or under the Integrated Goods and Services Tax Act or under the Goods and Services Tax (Compensation to States) Act, the Government shall, transfer to the Central tax account or the integrated tax account or cess account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time as may be prescribed. ".

Amendment of section 54 of Mah. XLIII of 2017.

13. In section 54 of the principal Act, after sub-section *(8),* the following sub-section shall be inserted, namely :—

" (8A) Where the Central Government has disbursed the refund of State tax, the Government shall transfer an amount equal to the amount so refunded, to the Central Government. ".

Amendment of section 95 of Mah. XLIII of 2017.

14. In section 95 of the principal Act, —

(i) in clause *(a),*—

(a) after the words " Appellate Authority ", the words " or the National Appellate Authority " shall be inserted ;

(b) after the words and figures " of section 100 ", the words, figures and letter " or of section 101C of the Central Goods and Services Tax Act " shall be inserted ;

(ii) after clause *(e),* the following clause shall be inserted, namely :—

" *(f)* " National Appellate Authority " means the National Appellate Authority for Advance Ruling referred to in section 101A. ".

Insertion of 101A in Mah. XLIII of 2017.

15. After section 101 of the principal Act, the following section shall be inserted, namely :—

National Appellate Authority for Advance Ruling.

" **101A.** Subject to the provisions of this Chapter, for the purposes of this Act, the National Appellate Authority for Advance Ruling constituted under section 101A of the Central Goods and Services Tax Act shall be deemed to be the National Appellate Authority for Advance Ruling under this Act. ".

Amendment of section 102 of Mah. XLIII of 2017.

16. In section 102 of the principal Act,–

(a) after the words " Appellate Authority ", at both the places where they occur, the words " or the National Appellate Authority " shall be inserted ;

(b) after the words and figures " or section 101 " the words, figures and letter " or section 101C of the Central Goods and Services Tax Act, respectively, " shall be inserted ;

(c) for the words " or the appellant " the words " the appellant, the Authority or the Appellate Authority " shall be substituted.

Amendment of section 103 of Mah. XLIII of 2017.

17. In section 103 of the principal Act,–

(i) after sub-section *(1),* the following sub-section shall be inserted, namely :—

" (1A) The Advance Ruling pronounced by the National Appellate Authority under this Chapter shall be binding on—

(a) the applicants, being distinct persons, who had sought the ruling under sub-section *(1)* of section 101B of the Central Goods and Services Tax Act and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961 ;

43 of 1961.

(b) the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause *(a)* and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961. " ;

43 of 1961.

(ii) in sub-section *(2),* after the words, brackets and figure " in sub-section *(1) ",* the words, brackets, figure and letter " and sub section *(1A) "* shall be inserted.

Amendment of section 104 of Mah. XLIII of 2017.

18. In section 104 of the principal Act, in sub-section *(1),*—

(a) after the words " Authority or the Appellate Authority ", the words " or the National Appellate Authority " shall be inserted ;

(b) after the words and figures " of section 101 ", the words, figures and letter " or under section 101C of the Central Goods and Services Tax Act " shall be inserted.

Amendment of section 105 of Mah. XLIII of 2017.

19. In section 105 of the principal Act,–

(a) for the Marginal Note, the following Marginal Note shall be substituted, namely :—

" Powers of Authority, Appellate Authority and National Appellate Authority. " ;

(b) in sub-section *(1),* after the words " Appellate Authority ", the words " or the National Appellate Authority " shall be inserted ;

(c) in sub-section (*2*), after the words " Appellate Authority " at both the places where they occur, the words " or the National Appellate Authority " shall be inserted.

Amendment of section 106 of Mah. XLIII of 2017.

20. In section 106 of the principal Act,–

(a) for the Marginal Note, the following Marginal Note shall be substituted, namely :—

" Procedure of Authority, Appellate Authority and National Appellate Authority. " ;

(b) after the words " Appellate Authority " the words " or the National Appellate Authority " shall be inserted.

Amendment of section 171 of Mah. XLIII of 2017.

21. In section 171 of the principal Act, after sub-section *(3),* the following sub-section shall be inserted, namely :—

" *(3A)* Where the Authority referred to in sub-section *(2),* after holding examination as required under the said sub-section comes to the conclusion that any registered person has profiteered under sub-section *(1),* such person shall be liable to pay penalty equivalent to ten per cent. of the amount so profiteered :

Provided that, no penalty shall be leviable if the profiteered amount is deposited within thirty days of the date of passing of the order by the Authority.

Explanation.—For the purposes of this section, the expression " profiteered " shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both. ".

Amendment of Government Notification, Finance Department, No. MGST/ C.R. 103(1)/ Taxation-1, dated the 29th June 2017.

22. *(1)* In the Schedule appended to the Government Notification, Finance Department, No. MGST/C.R. 103(1)/Taxation-1, dated the 29th June 2017, issued by the Government of Maharashtra on the recommendations of the Council, under sub-section *(1)* of the section 11 of the principal Act, for the entry at serial number 103A and the entries relating thereto, the following entry shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July 2017, namely :—

" 103A	26	Uranium Ore Concentrate ".

(2) For the purposes of sub-section *(1),* the Government shall have and shall be deemed to have the power to amend the notification referred to in sub-section *(1)* with retrospective effect as if the Government had the power to amend the said notification under sub-section *(1)* of section 11 of the said Act, retrospectively, at all material times.

(3) No refund shall be made of all such tax which has been collected, but which would not have been so collected, if the notification referred to in sub-section *(1)* had been in force at all material times.

STATEMENT OF OBJECTS AND REASONS.

Various decisions have been taken by the Goods and Services Tax Council requiring amendments in the Goods and Services Tax Laws. Accordingly, the Central Goods and Services Tax Act, 2017 (12 of 2017) and the Integrated Goods and Services Tax Act, 2017 (13 of 2017) have been amended by the Finance (No. 2) Act, 2019 (23 of 2019), by the Parliament. Therefore, it is expedient to amend the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), accordingly.

2. The proposed Bill *inter alia,* provides for the following, namely :—

(i) to amend clause *(4)* of section 2 of the Maharashtra Goods and Services Tax Act, 2017, with a view to exclude "the National Appellate Authority for Advance Ruling" from the definition of "adjudicating authority";

(ii) to amend section 10 of the said Act with a view to provide for alternative composition scheme for supplier of services or mixed suppliers (not eligible for the earlier composition scheme) having an annual turnover in preceding financial year upto rupees fifty lakhs;

(iii) to amend section 22 of the said Act with a view to provide for higher threshold exemption limit from rupees twenty lakhs to such amount not exceeding rupees forty lakhs in case of supplier who is engaged exclusively in the supply of goods;

(iv) to amend section 25 of the said Act with a view to provide for mandatory Aadhaar submission or authentication for persons who intend to take or have taken registration under the Act in such manner as may be notified by the Government on the recommendations of the Council;

(v) to insert a new section 31A of the said Act with a view to provide that supplier shall mandatorily offer facility for digital payments to his recipient;

(vi) to amend section 39 of the said Act with a view to provide for furnishing of annual returns and for quarterly payment of tax by taxpayer who opts for composition levy and to provide for certain other category of tax payers, an option for quarterly and monthly payments under the proposed new return filing system;

(vii) to amend section 44 of the said Act with a view to empower the Commissioner to extend the due date for furnishing Annual return and reconciliation statement;

(viii) to amend section 49 of the said Act with a view to provide for facility to the taxpayer to transfer an amount from one head to another in the electronic cash ledger;

(ix) to amend section 50 of the said Act with a view to provide for charging interest only on the net cash tax liability, except in those cases where tax is paid subsequent to initiation of any proceedings under section 73 or 74;

(x) to amend section 52 of the said Act with a view to empower the Commissioner to extend the due date for furnishing of monthly and annual statement by the person collecting tax at source;

(xi) to insert a new section 53A in the said Act with a view to provide for transfer of amount in the eletronic cash ledger between the Centre and States as a consequence of the new facility given to the tax payer under section 49;

(xii) to amend section 54 of the said Act with a view to enable the Government to transfer an amount to the Central Government equal to the amount of state tax refunded by the Central Government;

(xiii) to amend clause *(a)* of section 95 of the said Act with a view to include the orders passed by the National Appellate Authority for Advance Ruling in the definition of "advance ruling". It also proposed to insert clause *(f)* in section 95 so as to define "National Appellate Authority";

(xiv) to insert new section 101A with a view to provide that the National Appellate Authority for Advance Ruling constituted under the Central Goods and Services Tax Act shall be deemed to be the National Appellate Authority for Advance Ruling under this Act;

(xv) to amend section 102 with a view to bring the National Appellate Authority within the ambit of that section to empower it to rectify its advance ruling;

(xvi) to amend section 103 with a view to provide that the advance ruling pronounced by the National Appellate Authority shall be binding on the applicants, being distinct persons and all registered persons having the same Permanent Account Number and on the concerned officers or the jurisdictional officers in respect of the said applicants and the registered persons having the same Permanent Account Number. It is also proposed that the ruling shall be binding unless there is a change in law or facts;

(xvii) to amend section 104 with a view to provide that the advance ruling pronounced by the National Appellate Authority shall be void, where the ruling has been obtained by fraud or suppression of material facts or misrepresentation of facts;

(xviii) to amend section 105 with a view to provide that the National Appellate Authority shall have all the powers of a civil court under the Code of Civil Procedure, 1908, for the purpose of exercising its powers under the Act;

(xix) to amend section 106 with a view to provide that the National Appellate Authority shall have power to regulate its own procedure;

(xx) to amend section 171 with a view to insert new sub-section (*3A*), so as to empower the Anti-Profiteering Authority to impose penalty equivalent to ten per cent. of the profiteered amount;

(xxi) to amend the notification of the Government of Maharashtra, Finance Department No. 2/2017-State Tax (Rate) (No. MGST/C.R. 103 (1)) Taxation-1, dated 29th June 2017 issued under sub-section (*1*) of section 11, so as to give retrospective exemption to "Uranium Ore Concentrate" from the levy of State goods and service tax from 1st July, 2017 to 14th November, 2017.

3. The Bill seeks to achieve the above objectives.

JAYANT PATIL,
Minister for Finance.

Nagpur,
Dated the 18th December, 2019.

MEMORANDUM REGARDING DELEGATED LEGISLATION

The Bill involves the following proposals for delegation of legislative power, namely :–

Clause 3 (c).– Under this clause, which seeks to insert new sub-section *(2A)* in section 10 of the Maharashtra Goods and Services Tax Act, 2017 (hereinafter referred to as "the principal Act"), power is taken to the State Government, on the recommendations of the Council, to prescribe the rate not exceeding three per cent. of the turnover in the State or turnover in the Union territory for the purpose of calculating the amount of tax under the said sub-section.

Clause 4.– Under this clause, which seeks to insert third proviso to sub-section *(1)* of section 22 of the principal Act, power is taken to the State Government, on the recommendations of the Council, to enhance the aggregate turnover from twenty lakh rupees to a higher amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods and subject to certain conditions and limitations as may be specified in the notification.

Clause 5.– Under this clause, which seeks to insert new sub-sections *(6A), (6B), (6C)* and *(6D)* in section 25 of the principal Act, in sub-section *(6A)* power is taken to the State Government on the recommendations of the Council to prescribe by rules the form and manner and the time within which a registered person shall undergo authentication or furnish proof of possession of Aadhaar number and in case such person is not assigned Aadhaar number, then the manner in which an alternate and viable means of identification may be offered to such person.

Clause 6.– Under this clause, which seeks to insert a new section 31A in the principal Act, power is taken to the State Government on the recommendations of the Council to prescribe by rules a class of registered person who shall provide prescribe mode of electronic payment to the recipient of the supply of goods or services or both and give option to the recipient to make payment in such mode, in the manner and subject to the conditions and restrictions as may be provided in such rules.

Clause 7.– Under this clause, which seeks to substitute sub-sections *(1), (2)* and *(7)* of the principal Act, power is taken to the State Government to prescribe by rules the particulars to be furnished in the return, the form, manner and time within which the return may be filed.

Clause 9.– Under this clause, which seeks to insert new sub-sections *(10)* and *(11)* in section 49 of the principal Act, under sub-section *(10),* the power is taken to the State Government to prescribe by rules the form, manner, conditions and restrictions for a registered person to transfer on the common portal any amount of tax, interest, penalty, fee or any amount available in the electronic cash ledger under the said Act to the electronic cash ledger for integrated tax, Central tax, State tax, or cess, and such transfer shall be deemed to be a refund.

Clause 12.– Under this clause, which seeks to insert a new section 53A in the principal Act, power is taken to the State Government to prescribe by rules the manner and the time to transfer to the Central tax account or the integrated tax account or cess account an amount equal to the amount transferred from the electronic cash ledger.

2. The above-mentioned proposals for delegation of legislative power are of normal character.

FINANCIAL MEMORANDUM

The Bill proposes to amend the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017).

There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

GOVERNOR'S RECOMMENDATION UNDER ARTICLE 207 OF THE CONSTITUTION OF INDIA

(Copy of Government of Maharashtra Order, Law and Judiciary Department)

In exercise of the power conferred upon him by clause (1) of Article 207 of the Constitution of India, the Governor of Maharashtra is pleased to recommend to the Maharashtra Legislative Assembly, the Introduction of the Maharashtra Goods and Services Tax (Amendment) Bill,2019.

Vidhan Bhavan :
Nagpur,
Dated the 19th December, 2019.

RAJENDRA BHAGWAT,
Secretary (Incharge),
Maharashtra Legislative Assembly.

भाग पाच-अ-३७-३.

एचबी-१८१९–३.

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